



MAIL TO: State of Washington
Department of Revenue
PO Box 34184
Seattle, WA 98124-1184

JAN - DEC 2001

SER
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SIMPLIFIED COMBINED EXCISE TAX RETURN

☐ **ONLY** Fill in Box if Amended Return Information Attached

NAME _____ REG NO. _____

FIRM NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Please fill in this box if you had no business activity (see instructions, page 2.) ☐

Address Changes? ☐ business location ☐ mailing address ☐ both Business closed? ☐ Date closed ____/____/____

Please fill in the appropriate box and make address changes to the above label.

If you have taxable income under other tax classifications not listed, you must use the regular Combined Excise Tax Return for reporting.

Please see enclosed instructions for a list of other tax classifications.

Step A - Calculate Business & Occupation (B&O) Tax

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions (See Step G)	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Manufacturing	07		-		X .00484	
2	Wholesaling	03		-		X .00484	
3	Service & Other Activities	04		-		X .015	
4	Retailing *	02		-		X .00471	
* Gross amounts for retailing B&O (line 4) and retail sales tax (line 6) must be the same.					Ln 5	Total B&O Tax (add lines 1-4)	

Step B - Calculate Sales Tax

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions (See Step G)	Column 3 Taxable Amount	No calculation necessary for computing tax due on line 6. Sales tax due is calculated on lines 7-13.
6	Retail Sales Tax *	01		-		
(45)						
Multiply taxable amount by the combined tax rate located on the Annual 2001 Local Sales and Use Tax Rate Chart.						
(e.g., Combined tax rate for location code 2717 is .085)						
Total taxable amount on line 12 must be the same as line 6, column 3.						
Line No.	Location Code	Taxable Amount	Combined Tax Rate	Tax Due		
7			X			
8			X			
9			X			
10			X			
11			X			
12	Total Taxable (add lines 7-11)		Ln 13	Total Sales Tax (add lines 7-11)		

Step C - Calculate Use Tax

(46)

Multiply the value of article(s) by the **combined tax rate** located on the Annual 2001 Local Sales and Use Tax Rate Chart.

Use tax is due on the value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid.

Line No.	Location Code	Value of Article(s)	Combined Tax Rate	Tax Due
14			X	
15			X	
16			X	
Ln 17	Total Use Tax (add lines 14-16)			

Step D - Enter Taxable Amount of Sales and Use Tax Subject to the RTA and King County Food & Beverage Tax

Line No.	Tax Classification	Code	Taxable Amount
18	Regional Transit Authority (RTA) ♦	89	
19	King County Food and Beverage (KCF&B) ♦	90	

♦ No calculations necessary; taxable amount needed for distribution purposes only.

Step E - Calculate Litter Tax

Refer to page 3, Step E of the instructions. After completing Step E, proceed to page 2.

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
20	Litter Tax	36		X .00015	



For assistance, visit our Internet home page at <http://dor.wa.gov> or call (800) 647-7706.

Total Amount Owed (from line 32, page 2)

♦ If you qualify, attach penalty waiver request and fill in this box. ☐ (Refer to page 3, Step H of the instructions)

► **Step F - Calculate Total Amount of Credit**

- Enter credits taken on lines 21-25.
- On line 26, enter total of any other credits taken and not listed. These include High Tech credit, Hazardous Substance credit, Bad Debt credit or any other credit. Be sure to attach appropriate documents for each credit taken.

Line No.	Credit Classification	Credit I.D.	Amount
21	Multiple Activities Tax Credit (attach Schedule C)	800	
22	Manufacturing Software/Programming Rural Employment B&O Tax Credit	860	
23	Help Desk Services B&O Tax Credit	865	
24	Alternatives to Field Burning Credit	857	
25	Small Business B&O Tax Credit (see table enclosed)	815	
26	Other Credits (attach appropriate documents)	810	
27	Total Credit (add lines 21-26 and transfer to line 29 below)		

► **Step G - Itemize Deduction Amounts Taken in Steps A and B**

- Enter the amount of deduction taken for each tax classification. Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of deductions taken under each classification below to the corresponding line number on page 1, Steps A and/or B, column 2, of your return.
- Deductions taken in Steps A and B, column 2, but not itemized below, will be disallowed.

Line 1-Manufacturing	I.D.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight	0703	
Advances Reimbursements; Returns & Allowances	0707	
Other (Explain):	0799	

TOTAL		
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Line 2-Wholesaling	I.D.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales; Accommodation Sales	0306	
Advances Reimbursements; Returns & Allowances	0307	
No Local Activity	0308	
Other (Explain):	0399	

TOTAL		
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Line 3-Service & Other	I.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
Interstate & Foreign Sales	0404	
Advances Reimbursements; Returns & Allowances	0407	
Gambling; Prize; Cash Pay-Outs	0410	
Certain Initiation Fees; Dues; Contributions	0411	
Interest on Certain Invest/Loan/Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	

TOTAL		
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Line 4-Retailing (B&O)	I.D.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements; Returns & Allowances	0207	
No Local Activity	0208	
Casual Sales; Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistic/Cultural Activities	0216	
Presc. Drugs Sold by Pub. Operated/Nonprofit Hosp.	0217	
Other (Explain):	0299	

TOTAL		
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Line 6-Retail Sales Tax	I.D.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Presc. Drugs/ Hearing Aids/ Lenses/ etc	0121	
Exempt Food Sales	0122	
Qualified Nonresident Sales	0123	
Trade-in Allowance	0124	
Newspapers	0125	
Certain Network Telephone Services	0126	
Sales to Indians With Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Org. of Artistic/ Cultural Art Objects for Displays	0132	
Ride-Sharing Vans	0134	
Purebred Livestock for Breeding	0135	
Tax Deferral/Investment Certificate No. _____	0136	
Sale of Mfg Machinery/ Equipment; Install Labor	0156	
Other (Explain):	0199	

TOTAL		
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JANUARY 2002						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	
20	21	22	23	24	25	26
27	28	29	30	31		

DUE DATE: JANUARY 31, 2002

- 31** ❖ 5% Penalty is Assessed After January 31, 2002
 10% Penalty is Assessed After February 28, 2002
 20% Penalty is Assessed After April 1, 2002
- If the due date falls on a weekend or legal holiday, the due date for the return is extended to the next business day.*

► **Step H - Calculate Amount Owed, Sign and Date**

Line No.	Item	Amount
28	Total All Tax Due from page 1 (add lines 5, 13, 17, and 20)	
29	Credit (from Step F, line 27, Total Credit)	
30	Subtotal (subtract line 29 from line 28)	
31	Penalty ❖ (minimum \$5.00)	
32	TOTAL AMOUNT OWED (add lines 30-31)	

► Signature _____

► Ph. () _____ Date _____

To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

► **Step I - Return to Page 1, Bottom Right, and Enter Total Amount Owed.**